

Manager's Budget Message – FY 2022



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October 25, 2021

Mayor Thomas, Councilmen, and Citizens of the Borough of Greencastle:

We are pleased to respectfully present the recommended 2022 budget to Borough Council, Mayor Thomas, and the residents of the Borough of Greencastle. All applicable tenets of the Commonwealth of Pennsylvania and the Borough Code were adhered to while compiling this budget. The 2022 budget represents the Borough's continued commitment to strategic planning, comprehensive financial management practices, and a clear focus on the sustainable future of the Greencastle Borough.

Budget Principles

The annual budget represents the single most important document created and adopted by the Borough Council. Functioning as a blueprint for implementation, the budget identifies the Council's goals and objectives each year. Staff then utilizes the approved budget to facilitate Council directives, provide services to the community, and implement improvement initiatives.

As the demands for services increase, the Borough consistently has to balance being fiscally responsible and conservative with tax payer money while providing dependable, quality services to residents. The Mayor and Borough Council's longstanding practice of being financially accountable provided the framework for developing the proposed budgets. The 2022 budget reflects the Borough's commitment to prudent financial planning and is based on Council's guidance to ensure the appropriate stewardship of municipal funds. An example of these principles is evident as all the Borough's funds remain fairly consistent, reflecting the Borough's commitment to providing necessary requested services through controlled expenditures.

This budget was established based on the following principles and practices:

- Estimating revenues at realistic and conservative levels
- Analyzing trends in prior year's revenues and expenditures
- Evaluating current services and programs
- Reviewing detailed line item requests
- Considering current economic condition

As a document this budget is created to provide all necessary information needed to evaluate the Borough's services and policies from a financial perspective.

Budget Development

The 2022 budget process began in early July when staff created and dispersed account justification sheets to Borough department heads. Department heads formalized budget requests which were reviewed by the Borough Manager. After an extensive review process and many revisions, draft budgets were presented to the Borough’s Admin and Finance Committee during publically advertised budget workshop meetings. The workshops allowed for thorough discussion and line-item scrutiny of all revenues and expenses.

The planned adoption schedule for the 2022 budget is as follows:

FY 2022 Budget Meeting Schedule		
Meeting Date	Subject	Jurisdiction
Wednesday, September 29	Capital Project Proposals	Finance & Mayor
Wednesday, October 6	Admin & Operations Total Expenditures & Revenues	Finance & Mayor
Wednesday, October 13	Review & Wrap Up	Finance & Mayor
Monday, October 25	Council Budget Workshop	Council & Mayor
Monday, November 1	Preliminarily Adopt Budget	Council & Mayor
Monday, December 6	Adopt Budget Tax Ordinance/Resolution	Council & Mayor

Budget Format

The 2022 budget format includes separate operating funds for General, Sewer, and Stormwater. General Fund allotments can be used for any legal municipal expenditure, but other funds have restrictions on the use of monies based on the legally allowable fund purpose. By outlining these services in individual funds, the actual costs of these government functions can be separately identified and analyzed. The distinctive funds provide a clear representation of how Borough resources are allocated and what amount of funding is necessary to continue specific services.

2021 End of Year Projections

Staff is pleased to report that the Borough is projecting to end 2021 with more than budgeted revenues and lower than budgeted expenditures. General Fund revenues are projected to be approximately \$450,000 more than budgeted and expenses are proposed to be approximately \$100,000 less than budgeted. The reduction in overall expenditures is due to the continued prudent financial principles of the Borough Council as well as the conservative mindset and diligence of Borough staff. The Borough is functioning well within its means while providing quality services to residents, maintaining positive fund balances, and implementing capital infrastructure improvements to facilitate future progress.

2022 Budget Highlights

The budget maintains municipal services at the current levels.

The 2022 budget allows for all current services to remain at the same level residences are experiencing in 2021. The budget provides for sustained police services, street maintenance, community involvement, and sewer services.

No new staff positions are proposed in the 2022 budgets.

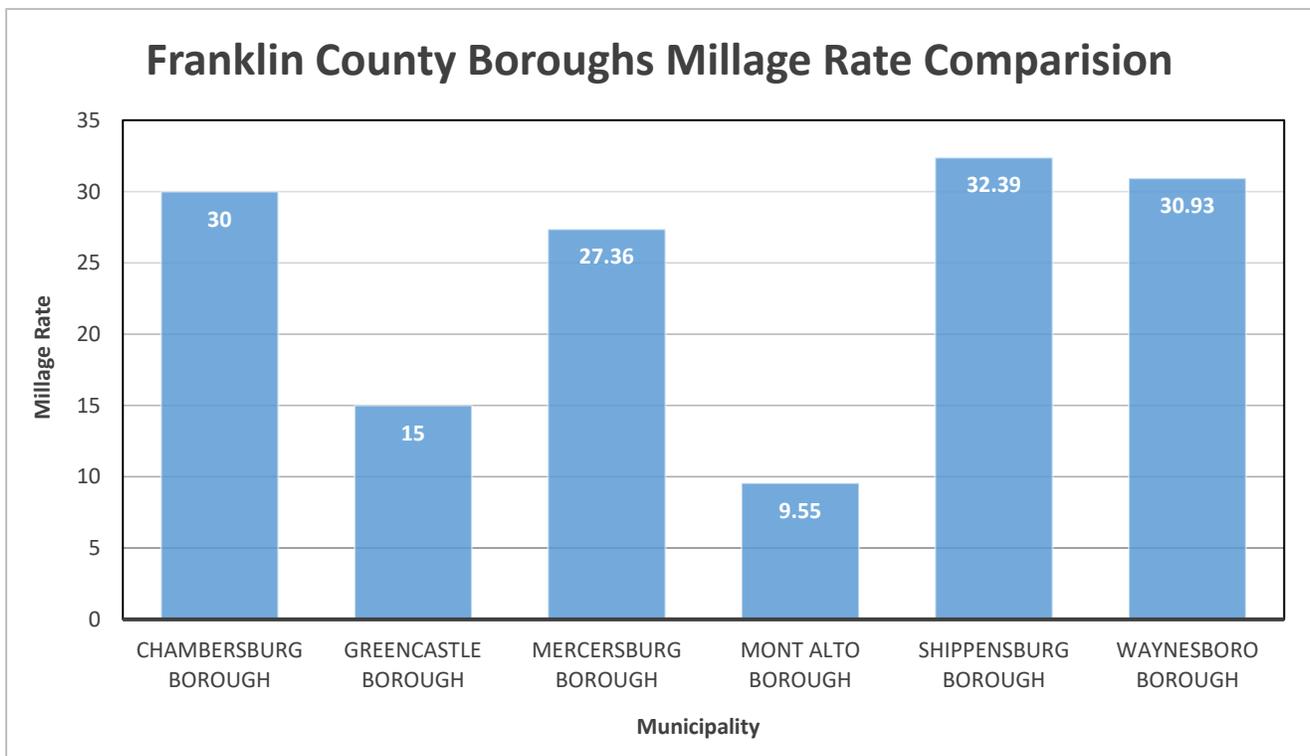
The Borough is blessed with a truly remarkable team of very dedicated individuals. Present staffing is capable of maintaining the high level of services Borough residents are accustomed to receiving going forward.

The proposed Stormwater budget includes an increase in the SPIF rate.

Based on the calculated 2021 year end Stormwater Fund balance of approximately \$30,000, the Admin and Finance committee is recommending a \$0.25 increase in the SPIF from \$0.50 to \$0.75 per hundred square feet of impervious area. This rate change will increase the fund’s annual revenue by \$30,000 and will increase the average residential property SPIF billing by \$2.00 per quarter.

The proposed budget does not include an increase in the property tax millage rate.

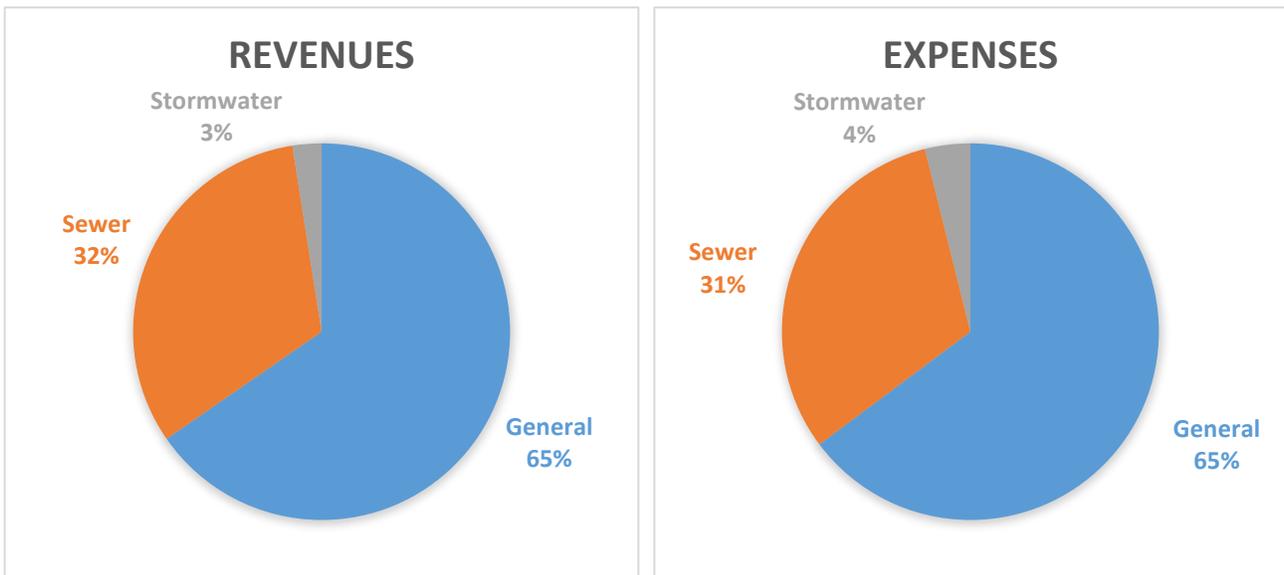
The proposed 2022 General Fund budget is balanced without an increase to the property tax rate which will remain at 15.0 mills. 2022 will be the fourth consecutive year that the Borough has not increased real estate taxes with the last increase occurring 2018. The chart below is a comparison of the Borough of Greencastle’s real estate tax rate relative to millage rates in other Franklin County municipalities.



2022 Fund Balance Overview

Below is a chart providing the proposed budget balances for the three main operating funds. These numbers are tentative and may change based on Council’s directives during the budget finalization.

Fund	Revenues	Expenses	Balance
General	\$ 2,318,576.27	\$ 2,318,021.72	\$ 554.55
Sewer	\$ 1,140,500.00	\$ 1,122,052.51	\$ 18,447.49
Stormwater	\$ 148,000.00	\$ 138,975.95	\$ 9,024.05



Economic Outlook

The Borough utilizes a revenue-first approach during the budget development process in that revenues are forecasted first to establish the level of possible expenditures. As the 2022 budget is analyzed, it is necessary to closely evaluate revenue assumptions and determine if any adjustments need to be implemented.

When projecting revenues the potential short-term and long-lasting financial impacts of the COVID-19 pandemic must be addressed. The Borough has received the first installment of the American Rescue Plan Act (ARPA) funding and the total allocation will be \$417,211.48. The Borough’s ARPA funds must be obligated no later than Dec. 31, 2024, with the expenditure of the funds no later than Dec. 31, 2026.

Although the Borough as a municipality has not experienced a significant financial impact of the pandemic at this point, there continues to be uncertainty surrounding COVID-19 and the related economic impacts. Borough staff will remain prudent in controlling expenses while still meeting the community’s needs and Council expectations. Revenues will be monitored and if necessary, adjustments can be made to expenses accordingly.

Recognition and Appreciation

The 2022 budget is the result of considerable time and the collaborative team effort of Borough employees, elected officials, and Borough residents.

I want to extend my personal gratitude to Chief John Phillippy, Bob Manahan, and Kevin Hunsberger as they were instrumental to the budget development process. The Borough's full-time and part-time staff are the most important resource to ensure the Borough's continued success. This budget meets the Borough's operational needs as well as the needs of this community because of the hard working Borough team.

Additionally the Admin and Finance committee comprised of chairman Wade Burkholder, Council President Steve Miller, and Council Vice President Larry Faight have been extremely committed to the budget process as they have prioritized numerous budget meetings over their many other obligations and commitments. This committee's recommendations and direction have been critical to the budget development process. Also Mayor Ben Thomas is always an invaluable, omniscient advisor and his creative problem solving skills have and will continue to benefit Borough staff and residents alike.

Finally to the residents that participated in our many budget meetings, thank you for your time and patience as we worked this budget into the document it has become. Your input is of the utmost value as it is always beneficial to have feedback and involvement from the residents directly impacted by these critical decisions.

Conclusions

As we work through the budgeting process, one can see that the budget is really a combination of compromise and balance. Achieving a balanced General Fund budget that does not require a tax increase during a time of economic uncertainty is a strong testament to the Borough's commitment to this community. This budget clearly reflects the Borough's determination to balance current economic realities with the desire to provide the best governmental services possible.

Based on this budget, 2022 will be another year for improvement and progress in our community. I am confident this budget provides the right balance of compromise, continued services, and expense management that it will allow Borough Council and staff to best serve the citizens of the Greencastle Borough. I look forward to continue working with this wonderful community, its passionate elected officials, and the remarkable Borough staff in this upcoming year as we strive to achieve our collective goals.

I am grateful to all parties involved for your leadership, support, and knowledge throughout the budget process. I welcome your comments, questions, and suggestions as you review the 2022 proposed budget.

Respectfully Submitted,

Emilee Little
Borough Manager

Greencastle Borough 2021 Elected Officials Directory

Mayor

Benjamin F. Thomas, Jr. Term Ends: 12/31/2021

Borough Council

President: Steven J. Miller Term Ends: 12/31/2021

Vice President: Larry J. Faight Term Ends: 12/31/2021

Members: Wade G. Burkholder Term Ends: 12/31/2021

Matthew D. Smith Term Ends: 12/31/2021

H. Duane Kinzer Term Ends: 12/31/2024

Joel Amsley Term Ends: 12/31/2024

Jeremy Layman Term Ends: 12/31/2024

Greencastle Borough 2021 Staff Directory

Department	Position	Status	Number
Administration	Borough Manager	FT	1
	Borough Secretary	FT	1
	Billing Coordinator	FT	1
	Receptionist	PT	1
Police	Chief of Police	FT	1
	Police Secretary	FT	1
	Police Officer	FT	5
	Police Officer	PT	5
	Parking Meter Enforcement	PT	1
Public Works	Public Works Manager	FT	1
	Public Works Foreman	FT	1
	Public Works Laborer	FT	2
	Public Works Laborer	PT	1
Sewer	Chief Waste Water Operator	FT	1
	Waste Water Operator	FT	1
	Waste Water Laborer	PT	2

General Fund Summary

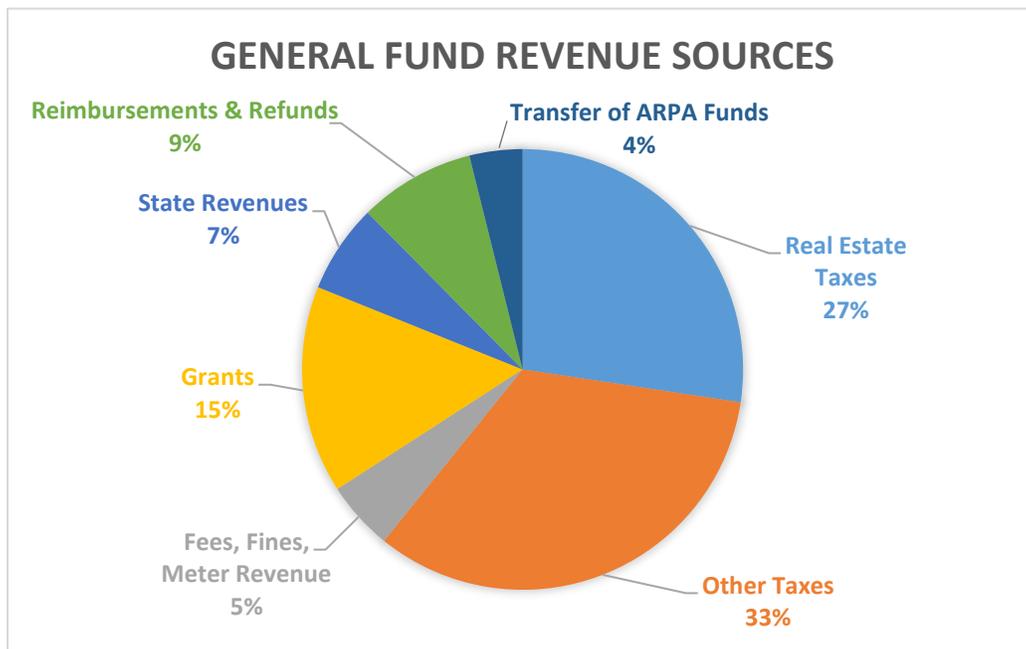
The General Fund contains all operational budget items for general municipal purposes and includes appropriations for administration, professional services, buildings and street maintenance, police services, and zoning operations.

General Fund Revenue

The primary revenue source for the General Fund is real estate and earned income taxes. Grants, fees, fines, and reimbursements also contribute to General Fund revenues. Revenues projected in the General Fund budget are based on prior year collections and anticipated economic trends.

General Fund Revenue Summary

Revenue Source	Amount
Real Estate Taxes	\$ 635,000.00
Other Taxes	\$ 775,000.00
Fees, Fines, Meter Revenue	\$ 117,175.00
Grants	\$ 352,901.27
State Revenues	\$ 151,000.00
Reimbursements & Refunds	\$ 197,500.00
Transfer of ARPA Funds	\$ 90,000.00
TOTAL REVENUES	\$ 2,318,576.27

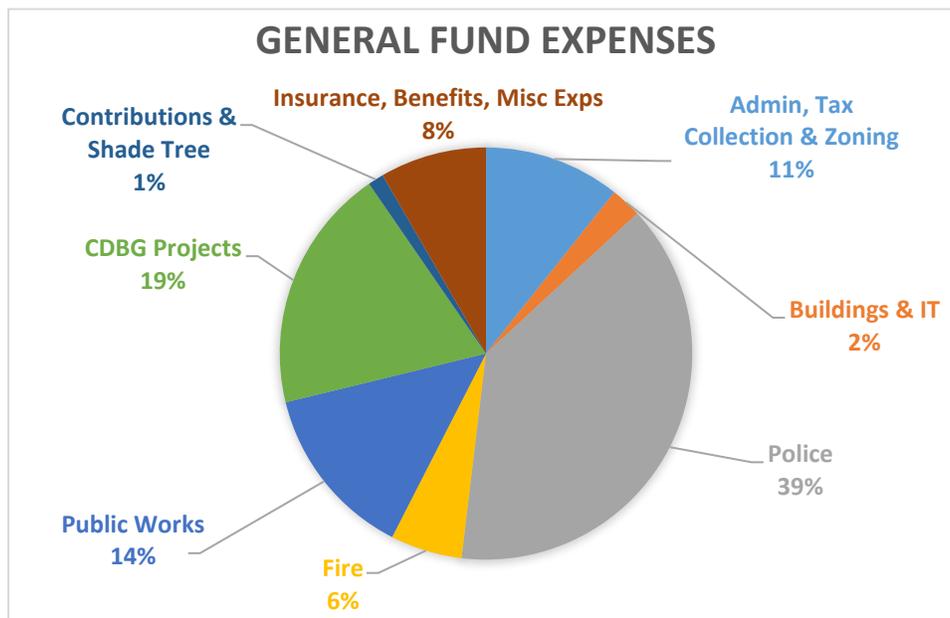


General Fund Expenses

The 2022 projected expenses are fairly balanced with the majority of the costs being spent on safety related services such as the police, fire, and streets departments. The budgeted CDBG projects are grant funded and some of the benefit costs including the retirement costs are offset by direct budgeted, state funded revenue sources.

General Fund Expense Summary

Expense	Amount
Admin, Tax Collection & Zoning	\$ 249,006.41
Buildings & IT	\$ 55,846.00
Police	\$ 898,105.69
Fire	\$ 130,400.00
Public Works	\$ 316,953.62
CDBG Projects	\$ 445,300.00
Contributions & Shade Tree	\$ 28,600.00
Insurance, Benefits, Misc Exps	\$ 193,810.00
TOTAL EXPENSES	\$ 2,318,021.72



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General Fund – Department Budgets – Administration Department

The administration department, directed by the Borough Manager, executes the daily operations of the Borough. This department is responsible for facilitating the directives of Borough Council and administratively enforces policies and ordinances as established by Council.

Administration		2022 Proposed	2021 Approved	Variance from 2021
01.400.112	Salary, Mayor	\$ 1,500.00	\$ 1,500.00	\$ -
01.400.113	Salary, Council	\$ 6,600.00	\$ 6,600.00	\$ -
01.400.121	Salary, Manager	\$ 38,124.00	\$ 32,000.00	\$ 6,124.00
01.400.122	Salary, Assistant Manager	\$ -	\$ 18,000.00	\$ (18,000.00)
01.400.141	Wages, Office	\$ 28,618.36	\$ 14,138.40	\$ 14,479.96
01.400.156	Group Health Insurance	\$ 22,316.82	\$ 26,697.53	\$ (4,380.71)
01.400.157	Health Reimbursement Account	\$ 3,500.00	\$ 6,750.00	\$ (3,250.00)
01.400.158	Life/Disability Insurance	\$ 1,031.80	\$ 1,226.56	\$ (194.76)
01.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -
01.400.213	Small Equipment	\$ 300.00	\$ 300.00	\$ -
01.400.220	General Expense	\$ 800.00	\$ 800.00	\$ -
01.400.311	Auditing Services	\$ 6,220.00	\$ 6,050.00	\$ 170.00
01.400.314	Legal Services	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00
01.400.321	Phone/Internet Services	\$ 2,880.00	\$ 2,880.00	\$ -
01.400.325	Postage	\$ 1,300.00	\$ 1,500.00	\$ (200.00)
01.400.331	Travel & Training Expense	\$ 666.67	\$ 2,500.00	\$ (1,833.33)
01.400.342	Printing & Advertising	\$ 2,500.00	\$ 2,000.00	\$ 500.00
01.400.351	Insurance - Manager's Bond	\$ 1,700.00	\$ 2,500.00	\$ (800.00)
01.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -
01.400.387	Loan Payments	\$ 48,000.00	\$ -	\$ 48,000.00
01.400.420	Dues & Subscriptions	\$ 1,300.00	\$ 4,500.00	\$ (3,200.00)
01.400.450	Contracted Services	\$ 6,420.00	\$ 6,220.00	\$ 200.00
Total Administration		\$ 195,077.65	\$ 147,462.48	\$ 47,615.17
Earned Income Tax Collection				
01.403.450	Contracted Services	\$ 19,028.00	\$ 18,028.00	\$ 1,000.00
Total Earned Income Tax Collection		\$ 19,028.00	\$ 18,028.00	\$ 1,000.00
Tax Collection				
01.404.114	Commission, Collector	\$ 6,700.00	\$ 6,650.00	\$ 50.00
01.404.211	Office Supplies	\$ 400.00	\$ 400.00	\$ -
01.404.342	Printing/Postage	\$ 815.00	\$ 770.00	\$ 45.00
01.404.351	Bonding	\$ -	\$ 300.00	\$ (300.00)
01.405.450	Local Services Tax Collection	\$ 6,000.00	\$ 6,000.00	\$ -
Total Tax Collection		\$ 13,915.00	\$ 14,120.00	\$ (205.00)
Information Technology				
01.407.211	Office Supplies	\$ 1,700.00	\$ 1,200.00	\$ 500.00
01.407.450	Contracted Services	\$ 14,365.00	\$ 15,400.00	\$ (1,035.00)
01.407.740	Computer/Software Purchases	\$ -	\$ -	\$ -
Total Information Technology		\$ 16,065.00	\$ 16,600.00	\$ (535.00)
Planning and Zoning				
01.414.313	Engineering Expenses	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00
01.414.314	Legal Services	\$ 16,000.00	\$ 16,000.00	\$ -
01.414.340	Advertising and Printing	\$ 500.00	\$ 300.00	\$ 200.00
01.414.450	Contracted Services	\$ 400.00	\$ 400.00	\$ -
Total Planning and Zoning		\$ 19,900.00	\$ 18,200.00	\$ 1,700.00

Manager's Budget Message – FY 2022

General Fund – Department Budgets – Police Department

The Police department, overseen by the Chief of Police, ensures the residents of the Borough of Greencastle are safe and secure through their 24-hour a day patrols. The Borough's police officers enforce laws, control traffic, and investigate crime. Additionally the police department manages the Borough's code enforcement initiatives.

Police Department		2022 Proposed	2021 Approved	Variance from 2021
01.410.121	Salary, Chief	\$ 77,933.52	\$ 74,583.26	\$ 3,350.26
01.410.131	Salary, Full-Time, Patrol	\$ 294,500.00	\$ 280,000.00	\$ 14,500.00
01.410.132	Salary, Part-Time, Patrol	\$ 107,276.70	\$ 116,495.00	\$ (8,154.80)
01.410.140	Wages, Secretary	\$ 50,838.78	\$ 42,815.05	\$ 8,023.72
01.410.141	Wages, Meter Enforcement	\$ 2,647.50	\$ 3,300.00	\$ (652.50)
01.410.156	Group Health Insurance	\$ 184,951.98	\$ 188,991.93	\$ (4,039.95)
01.410.157	Health Reimbursement Account	\$ 11,500.00	\$ 12,750.00	\$ (1,250.00)
01.410.158	Life/Disability Insurance	\$ 2,724.18	\$ 2,592.67	\$ 131.51
01.410.211	Office Supplies	\$ 1,500.00	\$ 1,500.00	\$ -
01.410.213	Small Equipment	\$ 7,000.00	\$ 7,300.00	\$ (300.00)
01.410.214	Ammunition Range	\$ 3,000.00	\$ 3,900.00	\$ (900.00)
01.410.220	General Expense	\$ 500.00	\$ 500.00	\$ -
01.410.221	DUI Enforcement	\$ 2,000.00	\$ 2,000.00	\$ -
01.410.231	Gasoline	\$ 11,200.00	\$ 11,400.00	\$ (200.00)
01.410.232	Tires	\$ 1,500.00	\$ 1,500.00	\$ -
01.410.238	Uniforms	\$ 4,480.00	\$ 4,480.00	\$ -
01.410.314	Legal Services	\$ 5,000.00	\$ 5,000.00	\$ -
01.410.321	Phone/Internet Services	\$ 8,635.00	\$ 8,800.00	\$ (165.00)
01.410.325	Postage	\$ 1,000.00	\$ 1,000.00	\$ -
01.410.327	Radio Maintenance	\$ 2,000.00	\$ 2,000.00	\$ -
01.410.331	Training and Travel Expense	\$ 2,500.00	\$ 2,500.00	\$ -
01.410.342	Advertising & Printing	\$ 2,500.00	\$ 2,000.00	\$ 500.00
01.410.351	Auto Insurance	\$ 1,976.00	\$ 1,881.90	\$ 94.10
01.410.352	Liability Insurance	\$ 16,509.10	\$ 15,722.95	\$ 786.15
01.410.354	Workers' Compensation	\$ 15,000.00	\$ 14,480.00	\$ 520.00
01.410.374	Maintenance - Equipment	\$ 1,000.00	\$ 750.00	\$ 250.00
01.410.375	Maintenance Automobiles	\$ 5,000.00	\$ 5,000.00	\$ -
01.410.420	Dues & Subscriptions	\$ 1,900.00	\$ 2,395.00	\$ (495.00)
01.410.450	Contracted Services	\$ 19,603.75	\$ 10,630.42	\$ 8,973.33
01.410.530	Drug Task Force Contribution	\$ 1,929.20	\$ 1,929.20	\$ -
01.410.740	Machinery & Equipment	\$ 50,000.00	\$ 40,000.00	\$ 10,000.00
Total Police Department		\$ 898,105.69	\$ 868,197.38	\$ 29,908.32

Manager's Budget Message – FY 2022

General Fund – Department Budgets – Public Works Department

Directed by the Public Works Manager, the Public Works department provides maintenance to all Borough street and stormwater infrastructure and completes seasonal tasks such as snow removal, leaf pickup, and vegetation management. The Public Works department also provides daily oversight and maintenance of Borough-owned facilities.

Buildings		2022 Proposed	2021 Approved	Variance from 2021
01.409.213	Small Equipment	\$ 500.00	\$ 500.00	\$ -
01.409.220	General Expense	\$ 800.00	\$ 800.00	\$ -
01.409.226	Cleaning Supplies	\$ 800.00	\$ 800.00	\$ -
01.409.250	Maintenance Supplies	\$ 850.00	\$ 850.00	\$ -
01.409.361	Electricity	\$ 7,700.00	\$ 7,700.00	\$ -
01.409.362	Natural Gas	\$ 1,100.00	\$ 1,000.00	\$ 100.00
01.409.366	Water/Sewer/SPIF	\$ 1,200.00	\$ 1,500.00	\$ (300.00)
01.409.373	Maintenance, Buildings	\$ 2,000.00	\$ 2,500.00	\$ (500.00)
01.409.374	Maintenance, Equipment	\$ 1,700.00	\$ 2,000.00	\$ (300.00)
01.409.450	Contracted Services	\$ 3,131.00	\$ 3,100.00	\$ 31.00
01.409.730	Buildings	\$ 20,000.00	\$ 7,400.00	\$ 12,600.00
Total Buildings		\$ 39,781.00	\$ 28,150.00	\$ 11,631.00
Waste Collection				
01.427.440	Waste Collection	\$ 3,500.00	\$ 3,500.00	\$ -
Total Waste Collection		\$ 3,500.00	\$ 3,500.00	\$ -
Streets - General Services				
01.430.123	Wages, Public Works	\$ 110,440.75	\$ 64,163.14	\$ 46,181.37
01.430.152	Group Dental Insurance	\$ -	\$ -	\$ -
01.430.156	Group Health Insurance	\$ 50,861.64	\$ 36,649.05	\$ 13,029.76
01.430.157	Health Reimbursement Account	\$ 6,375.00	\$ 8,000.00	\$ (1,625.00)
01.430.158	Life/Disability Insurance	\$ 1,699.05	\$ 1,466.40	\$ 232.66
01.430.211	Office Supplies	\$ 500.00	\$ 350.00	\$ 150.00
01.430.220	General Expense	\$ 300.00	\$ 300.00	\$ -
01.430.231	Gas, Oil	\$ 7,200.00	\$ 6,000.00	\$ 1,200.00
01.430.232	Tires	\$ -	\$ 1,850.00	\$ (1,850.00)
01.430.238	Clothing	\$ 1,600.00	\$ 1,380.00	\$ 220.00
01.430.250	Maintenance Supplies	\$ 400.00	\$ 400.00	\$ -
01.430.260	Small Equipment	\$ 2,500.00	\$ 2,500.00	\$ -
01.430.313	Engineering Services	\$ 6,000.00	\$ 3,500.00	\$ 2,500.00
01.430.314	Legal Services	\$ 2,000.00	\$ 1,500.00	\$ 500.00
01.430.321	Phone/Internet Services	\$ 2,340.00	\$ 2,340.00	\$ -
01.430.327	Radio Maintenance	\$ 325.00	\$ 325.00	\$ -
01.430.331	Travel & Training Expense	\$ 700.00	\$ 700.00	\$ -
01.430.341	Advertising	\$ 800.00	\$ 700.00	\$ 100.00
01.430.374	Maintenance - Equipment	\$ 1,500.00	\$ 1,000.00	\$ 500.00
01.430.375	Vehicle Maintenance	\$ 3,000.00	\$ 3,500.00	\$ (500.00)
01.430.420	Dues & Subscriptions	\$ 120.00	\$ 120.00	\$ -
01.430.450	Contracted Services	\$ 1,300.00	\$ 500.00	\$ 800.00
Total Streets - General Services		\$ 199,864.37	\$ 137,243.59	\$ 62,620.79
Streets - Cleaning				
01.431.250	Maintenance Supplies	\$ 200.00	\$ 200.00	\$ -
01.431.260	Small Equipment	\$ 225.00	\$ 225.00	\$ -
01.431.374	Maintenance, Equipment	\$ 1,500.00	\$ 1,500.00	\$ -
01.431.450	Contracted Services	\$ -	\$ -	\$ -
Total Streets - Cleaning		\$ 1,925.00	\$ 1,925.00	\$ -
Streets - Snow Removal				
01.432.231	Gasoline	\$ 2,000.00	\$ 2,000.00	\$ -

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01.432.245	Supplies	\$ 15,000.00	\$ 15,000.00	\$ -
01.432.374	Equipment Maintenance	\$ 1,000.00	\$ 2,500.00	\$ (1,500.00)
01.432.384	Equipment Rental	\$ 1,000.00	\$ 2,000.00	\$ (1,000.00)
01.432.450	Contracted Services	\$ 10,000.00	\$ 10,000.00	\$ -
Total Streets - Snow Removal		\$ 29,000.00	\$ 31,500.00	\$ (2,500.00)
Streets - Traffic				
01.433.221	Supplies, Signs	\$ 4,000.00	\$ 12,500.00	\$ (8,500.00)
01.433.361	Electrical, Signals	\$ 750.00	\$ 1,450.00	\$ (700.00)
01.433.371	Maintenance, Signals	\$ 500.00	\$ 500.00	\$ -
01.433.372	Maintenance, Parking Meters	\$ 1,500.00	\$ 1,000.00	\$ 500.00
01.433.450	Contracted Services	\$ 21,000.00	\$ 10,000.00	\$ 11,000.00
Total Streets - Traffic		\$ 27,750.00	\$ 25,450.00	\$ 2,300.00
Streets - Lighting				
01.434.361	Electricity	\$ 45,000.00	\$ 45,000.00	\$ -
01.434.371	Maintenance, Lights	\$ 500.00	\$ 500.00	\$ -
01.434.450	Contracted Services	\$ 1,000.00	\$ 1,000.00	\$ -
Total Streets - Lighting		\$ 46,500.00	\$ 46,500.00	\$ -
Streets - Maintenance				
01.438.245	Streets, Supplies	\$ 3,500.00	\$ 2,500.00	\$ 1,000.00
01.438.450	Contracted Services	\$ 6,000.00	\$ 6,000.00	\$ -
Total Streets - Maintenance		\$ 9,500.00	\$ 8,500.00	\$ 1,000.00

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General Fund – Non-Departmental Budgets

Several General Fund allocations are not categorized into the specific departmental budgets. CDBG projects, annual contributions, Shade Tree management, and employee benefits are not recognized under any definite department and are therefore overseen by the Borough Manager.

Fire Department				
01.411.500	Foreign Fire Tax Contribution	\$ 25,000.00	\$ 25,000.00	\$ -
01.411.530	Donation to Fire Company	\$ 89,500.00	\$ 40,000.00	\$ 49,500.00
01.411.531	Fire Company Workers Comp	\$ 11,000.00	\$ 12,000.00	\$ (1,000.00)
01.411.532	Franklin County Trg Center	\$ 900.00	\$ 900.00	\$ -
01.411.550	Contribution to Medical Unit	\$ 4,000.00	\$ 4,000.00	\$ -
Total Fire Department		\$ 130,400.00	\$ 81,900.00	\$ 48,500.00
Streets - Construction				
01.439.313	Engineering Services	\$ 96,000.00	\$ 20,000.00	\$ 76,000.00
01.439.610	Street Construction	\$ 270,000.00	\$ 35,000.00	\$ 235,000.00
01.439.611	Curb & Sidewalk Construction	\$ 79,300.00	\$ 110,013.00	\$ (30,713.00)
01.439.740	Machinery & Equipment	\$ -	\$ -	\$ -
Total - Streets Construction		\$ 445,300.00	\$ 165,013.00	\$ 280,287.00
Recreation				
01.452.540	Contribution, Jerome King	\$ 3,000.00	\$ 3,000.00	\$ -
01.452.560	Contribution, Library	\$ 5,000.00	\$ 5,000.00	\$ -
01.452.570	Community Improvement	\$ 2,500.00	\$ 2,500.00	\$ -
Total Recreation		\$ 10,500.00	\$ 10,500.00	\$ -
Shade Tree				
01.455.112	Public Works Wages	\$ 2,500.00	\$ 3,900.00	\$ (1,400.00)
01.455.220	Continuing Education	\$ 100.00	\$ 100.00	\$ -
01.455.450	Contracted Services	\$ 8,000.00	\$ 9,000.00	\$ (1,000.00)
01.455.700	Purchase Trees	\$ 7,500.00	\$ 4,000.00	\$ 3,500.00
Total Shade Tree		\$ 18,100.00	\$ 17,000.00	\$ 1,100.00
Civil Service				
01.459.220	General Expense	\$ 200.00	\$ 200.00	\$ -
01.459.314	Legal Services	\$ 300.00	\$ 300.00	\$ -
01.459.315	Medical Services	\$ 750.00	\$ 1,000.00	\$ (250.00)
01.459.341	Advertising	\$ 750.00	\$ 500.00	\$ 250.00
Total Civil Service		\$ 2,000.00	\$ 2,000.00	\$ -
Miscellaneous				
01.480.110	Cash Drawer Over/Short	\$ -	\$ -	\$ -
01.480.450	Pigeon Control	\$ 1,710.00	\$ 1,710.00	\$ -
Total - Miscellaneous		\$ 1,710.00	\$ 1,710.00	\$ -
Insurance				
01.486.351	Package Policy	\$ 21,300.00	\$ 22,000.00	\$ (700.00)
01.486.354	Workers' Compensation	\$ 5,500.00	\$ 5,500.00	\$ -
Total Insurance		\$ 26,800.00	\$ 27,500.00	\$ (700.00)
Employee Benefits				
01.487.160	Retirement	\$ 122,000.00	\$ 73,000.00	\$ 49,000.00
01.487.161	Social Security & Medicare	\$ 36,300.00	\$ 31,500.00	\$ 4,800.00
01.487.162	Unemployment Compensation	\$ 5,000.00	\$ 5,000.00	\$ -
Total Employee Benefits		\$ 163,300.00	\$ 109,500.00	\$ 53,800.00

Sewer Fund Summary

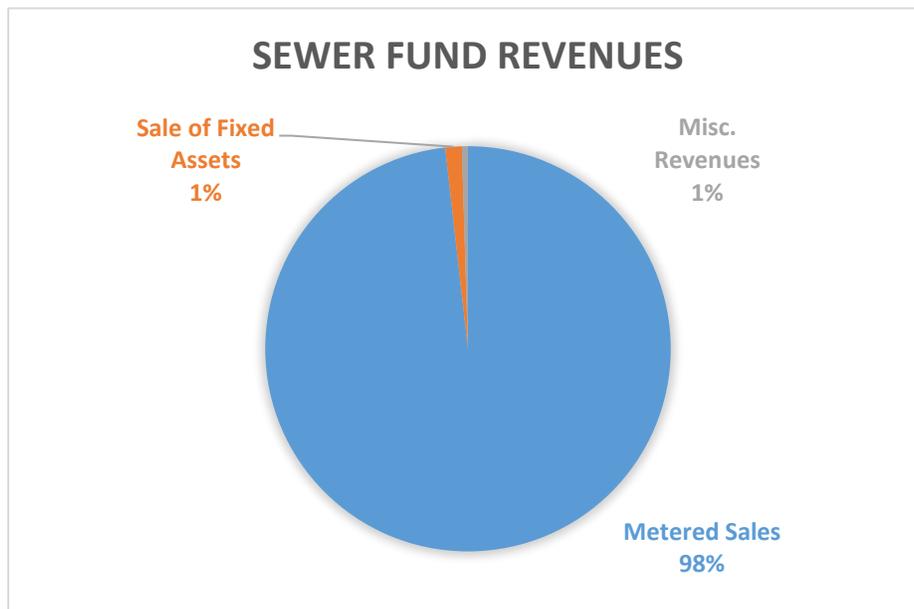
The Sewer Fund contains all administrative and operational budget items for the continued efficiency and performance of sewer plant operations and ensures continued PA DEP compliance within the Borough’s waste water infrastructure. The quarterly sewer fees and sewer tapping fees supports the personnel costs, supplies, equipment and infrastructure necessary for continued sewer services.

Sewer Fund Revenues

The Sewer Fund is primarily supported by quarterly metered sewer charges. No rate increase is proposed in the 2022 budget.

Sewer Fund Revenue Summary

Revenues	Amount
Metered Sales	\$ 1,120,000.00
Sale of Fixed Assets	\$ 15,000.00
Misc. Revenues	\$ 5,500.00
TOTAL REVENUES	\$ 1,140,500.00

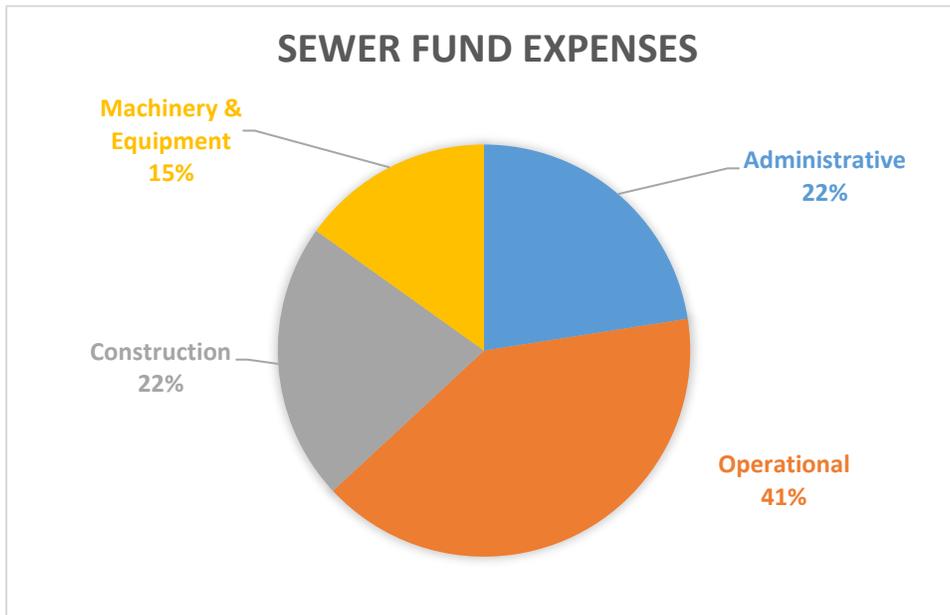


Sewer Fund Expenditures

Administrative costs account for 22% of the overall Sewer Fund budgeted expenses. Operational costs include supplies, chemicals, and engineering costs. Capital requests from the Sewer Fund include paving at the WWTP, equipment upgrades, line maintenance, and a new tractor.

Sewer Fund Expense Summary

Expense	Amount
Administrative	\$ 252,562.32
Operational	\$ 454,466.03
Construction	\$ 244,225.00
Machinery & Equipment	\$ 169,570.00
TOTAL EXPENSES	\$ 1,120,823.36



Manager's Budget Message – FY 2022

Sewer Fund – Department Budgets – Sewer Department

The day to day operations of the sewer department is conducted by the Chief Wastewater Operator. The main objective of this department is the continued functionality of the Waste Water Treatment Plant as well as the ongoing maintenance and repairs to all of the Borough's sanitary sewer infrastructure including pumping stations.

Administration		2022 Proposed	2021 Approved	Variance from 2021
08.400.121	Salary, Manager	\$ 7,624.80	\$ 12,000.00	\$ (4,375.20)
08.400.122	Salary, Assistant Manager	-	\$ 12,000.00	\$ (12,000.00)
08.400.141	Wages, Office Staff	\$ 15,804.32	\$ 18,010.56	\$ (2,206.23)
08.400.156	Group Health Insurance	\$ 22,209.43	\$ 55,427.93	\$ (33,218.50)
08.400.157	Health Reimbursement Acct	\$ 3,500.00	\$ 3,500.00	\$ -
08.400.158	Life/Disability Insurance	\$ 794.34	\$ 771.66	\$ 22.68
08.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -
08.400.213	Small Equipment	\$ 300.00	\$ 300.00	\$ -
08.400.220	General Expense	\$ 275.00	\$ 300.00	\$ (25.00)
08.400.311	Auditing Services	\$ 6,220.00	\$ 6,050.00	\$ 170.00
08.400.314	Legal Services	\$ 1,200.00	\$ 1,500.00	\$ (300.00)
08.400.321	Phone/Internet Service	\$ 2,760.00	\$ 2,700.00	\$ 60.00
08.400.325	Postage	\$ 2,400.00	\$ 3,100.00	\$ (700.00)
08.400.331	Travel Expense	\$ 666.67	\$ 700.00	\$ (33.33)
08.400.340	Advertising & Printing	\$ 1,500.00	\$ 1,900.00	\$ (400.00)
08.400.351	Insurance	\$ 24,516.89	\$ 23,349.41	\$ 1,167.48
08.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -
08.400.387	Series of 2010 Bond Payments	\$ 123,533.00	\$ 125,293.00	\$ (1,760.00)
08.400.420	Dues & Subscriptions	\$ 1,500.00	\$ 1,200.00	\$ 300.00
08.400.450	Contracted Services	\$ 14,902.08	\$ 16,331.08	\$ (1,429.00)
Total Administration		\$ 231,006.53	\$ 285,733.64	\$ (54,727.11)
Collections and Treatment				
08.429.110	Wages, Operator	\$ 125,614.66	\$ 116,421.03	\$ 9,193.64
08.429.111	Wages, Labor	\$ 24,521.00	\$ 53,469.28	\$ (28,948.28)
08.429.152	Group Dental Insurance	\$ -	\$ -	\$ -
08.429.156	Group Health Insurance	\$ 54,004.53	\$ 50,236.77	\$ 3,767.76
08.429.200	Supplies	\$ 3,200.00	\$ 3,500.00	\$ (300.00)
08.429.220	General Operating Expense	\$ 150.00	\$ 150.00	\$ -
08.429.222	Chemicals	\$ 43,200.00	\$ 45,680.00	\$ (2,480.00)
08.429.231	Gasoline	\$ 1,900.00	\$ 2,000.00	\$ (100.00)
08.429.232	Tires	\$ 1,400.00	\$ 1,600.00	\$ (200.00)
08.429.238	Clothing Allowance	\$ 840.00	\$ 840.00	\$ -
08.429.245	Street Repairs Restoration	\$ 8,000.00	\$ 8,000.00	\$ -
08.429.246	Pipes & Fittings	\$ 4,500.00	\$ 1,300.00	\$ 3,200.00
08.429.260	Small Tools	\$ 1,500.00	\$ 1,200.00	\$ 300.00
08.429.313	Engineering Services	\$ 40,000.00	\$ 50,000.00	\$ (10,000.00)
08.429.327	Radio Maintenance	\$ 250.00	\$ 250.00	\$ -
08.429.331	Travel & Training	\$ 1,450.00	\$ 1,520.00	\$ (70.00)
08.429.361	Electric	\$ 90,000.00	\$ 96,500.00	\$ (6,500.00)
08.429.364	Sludge Disposal	\$ 800.00	\$ 800.00	\$ -
08.429.366	Water	\$ 2,850.00	\$ 2,850.00	\$ -
08.429.375	Maintenance, Auto	\$ 2,000.00	\$ 2,000.00	\$ -
08.429.390	Credit Card Collection Fees	\$ 2,500.00	\$ 2,600.00	\$ (100.00)
08.429.450	Contracted Services	\$ 47,015.00	\$ 49,110.00	\$ (2,095.00)
08.429.600	Construction	\$ 244,225.00	\$ 218,030.00	\$ 26,195.00
08.429.740	Machinery & Equipment	\$ 169,570.00	\$ 66,715.00	\$ 102,855.00
Total Collection and Treatment		\$ 869,490.19	\$ 774,772.08	\$ 94,718.12

Stormwater Fund Summary

The Stormwater Fund contains all administrative and operational budget items related to the maintenance and design of the Borough’s stormwater infrastructure.

On May 12, 2020, the Borough of Greencastle received a 5-year waiver from current NPDES MS4 permitting requirements. Although the Borough is not currently a mandated MS4 community, the Borough still must maintain existing stormwater infrastructure. The quarterly stormwater fees support stormwater-specific personnel, engineering, and legal costs, as well as equipment and infrastructure maintenance and improvements necessary for the proper conveyance of Borough stormwater runoff.

Stormwater Fund Revenues

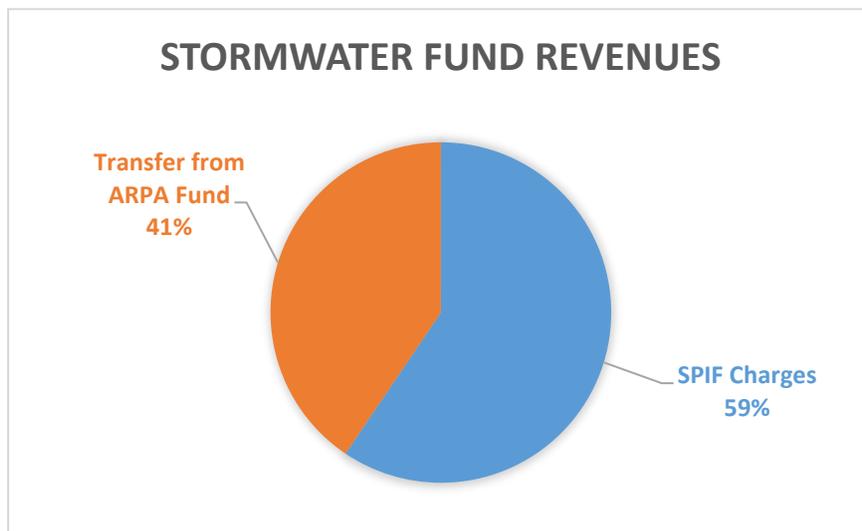
The Stormwater Fund is primarily supported by the quarterly Stormwater Pollutant Impact Fee (SPIF) charges. Having passed 2 prior year deficit stormwater budgets, the Admin & Finance committee is proposing a \$.25 rate increase with the 2022 budget to allow for the fund to better support continued operations.

Additionally the Borough’s allocation of American Rescue Plan Act (ARPA) funds can be appropriated to infrastructure improvements to stormwater systems.

Overall in 2022 the Borough will utilize revenue received from the quarterly SPIF charges for administrative and operational costs, while employing ARPA funds to facilitate capital improvements.

Stormwater Revenue Summary

Revenue	Amount
SPIF Charges	\$ 88,000.00
Transfer from ARPA Fund	\$ 60,000.00
TOTAL REVENUES	\$ 148,000.00



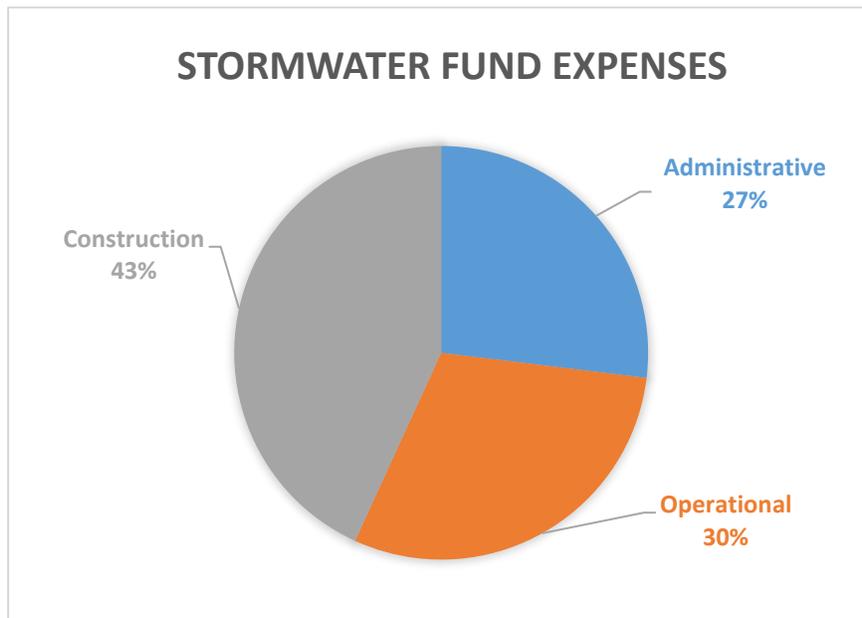
Stormwater Fund Expenditures

Administrative costs account for 27% of the overall Stormwater Fund budgeted expenses. At 30%, operational costs include wages for street sweeping, engineering and legal services, as well as machinery and equipment maintenance.

Itemized as construction, the Borough is planning to complete a stormwater infrastructure improvement project on Mifflin Lane in 2022. The piping along Mifflin Lane conveys all the stormwater from N. Carlisle Street as well as the full current of Moss Spring as it flows down Chambers Lane, through this piping, then conveys to Madison Street. The Admin and Finance committee is proposing the use of ARPA funds to support this project.

Stormwater Expense Summary

Expense	Amount
Administrative	\$ 37,454.95
Operational	\$ 41,521.00
Construction	\$ 60,000.00
TOTAL EXPENSES	\$ 138,975.95



Manager's Budget Message – FY 2022

Stormwater Fund – Department Budgets – Admin & Public Works Department

Stormwater Fund allocations are not categorized into a specific departmental budget. The Public Works Manager and the Borough Manager oversee continued functionality of the Borough stormwater conveyance system.

Administration		2022 Proposed	2021 Approved	Variance from 2021
09.400.121	Salary, Manager	\$ 11,437.20	\$ 16,000.00	\$ (4,562.80)
09.400.122	Salary, Assistant Manager	\$ -	\$ 12,000.00	\$ (12,000.00)
09.400.141	Wages, Office	\$ 6,833.15	\$ 5,573.28	\$ 1,259.88
09.400.152	Group Dental Insurance	\$ -	\$ -	\$ -
09.400.156	Group Health Insurance	\$ 19,184.59	\$ 28,924.13	\$ (9,739.54)
09.400.400	SPIF Refunds	\$ -	\$ -	\$ -
Total Administration		\$ 37,454.94	\$ 62,497.41	\$ (25,042.47)
Storm Sewer Operations				
09.436.110	Wages	\$ 24,521.00	\$ 21,387.71	\$ 3,133.29
09.436.220	General Services/Credit Program	\$ 1,000.00	\$ 1,000.00	\$ -
09.436.313	Engineering Services	\$ 10,000.00	\$ 9,000.00	\$ 1,000.00
09.436.314	Legal Services	\$ 2,500.00	\$ 1,500.00	\$ 1,000.00
09.436.373	Storm Sewer Maintenance	\$ 500.00	\$ -	\$ 500.00
09.436.450	Contracted Services	\$ 1,500.00	\$ 11,000.00	\$ (9,500.00)
09.436.610	Storm Sewer Construction	\$ 60,000.00	\$ 27,000.00	\$ 33,000.00
09.436.613	Besore Library Project	\$ -	\$ -	\$ -
09.436.740	Machinery & Equipment	\$ 1,500.00	\$ 2,000.00	\$ (500.00)
09.436.910	Transfer to Capital Reserve	\$ -	\$ 10,000.00	\$ (10,000.00)
Total Storm Sewer Operation		\$ 101,521.00	\$ 82,887.71	\$ 18,633.29